

Paragraph (2)(iv) of this subsection is new language substituted for the exclusion of "aviation gasoline" in present Art. 56, § 135(q)(1). This substitution avoids a definition that varies from the usual meaning of the word. Throughout this title, aviation gasoline is excluded where the definition of "gasoline" formerly acted as an exclusion.

Defined terms: "Aviation gasoline" § 9-101  
"Comptroller" § 1-101

(E) MOTOR FUEL.

"MOTOR FUEL" MEANS:

- (1) GASOLINE; OR
- (2) SPECIAL FUEL.

REVISOR'S NOTE: This subsection is new language added to allow concise reference to the fuels to which this title applies.

The substituted language avoids the circuitry of present Art. 56, § 135(j), which defines "[p]etroleum products", while retaining its substance. Present § 135(j) defines "[p]etroleum products" in terms of "motor vehicle fuel" -- i.e., gasoline other than aviation gasoline and special fuel -- and "aviation fuel" -- i.e., aviation gasoline or turbine fuel. Consequently, all gasoline, whether aviation or other gasoline, is a "[p]etroleum product". Furthermore, "turbine fuel" is, generically, a form of special fuel.

The substituted language also obviates the need for the definition of the term "motor vehicle fuel", in present Art. 56, § 135(b). That term now is a misnomer since the gasoline or special fuels that comprise "motor vehicle fuel" are usable in vessels and are taxable if so used.

The term "motor fuel" is used, as the defined term, instead of the present term "[p]etroleum products", for accuracy, since the term "petroleum products" commonly is used to refer to products not used as fuel.

Defined terms: "Gasoline" § 9-101  
"Special fuel" § 9-101

(F) MOTOR VEHICLE.

"MOTOR VEHICLE" MEANS A VEHICLE THAT: